

BENTON COUNTY, WASHINGTON
January 1, 1994 Through December 31, 1994

Schedule Of Findings

1. The County Should Comply With The Statutory Requirements For Revaluation Of Real Property

The Benton County Assessor has adopted a 6-year property revaluation schedule where one sixth of the county is physically inspected each year with the remaining property values updated through statistical and sales information.

The county has failed to meet this statistical update requirement over the past three years as the table below depicts:

<u>Calendar Year</u>	<u>Area Physically Inspected</u>	<u>Area Statistically Updated</u>	<u>Area(s) Not Done</u>
1992	No. 2 - E. Kennewick	No. 3 - South Basin No. 4 - Prosser/ Benton City No. 5 - W. & S. Richland No. 6 - Richland	No. 1 - W. Kennewick
1993	No. 3 - South Basin	No. 1 - W. Kennewick	No. 2 - E. Kennewick No. 4 - Prosser/ Benton City No. 5 - W. & S. Richland No. 6 - Richland
1994	No. 4 - Prosser/ Benton City	No. 2 - E. Kennewick No. 6 - Richland	No. 1 - W. Kennewick No. 3 - South Basin No. 5 - W. & S. Richland

RCW 84.41.030 states in part:

Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule

RCW 84.41.041 states in part:

. . . in accordance with the plan filed with and approved by the department of revenue. Such revaluation plan shall provide that a reasonable portion of all taxable real property within a county be revalued and these newly determined values placed on the assessment rolls each year

To accomplish these requirements, RCW 84.41.050 states in part:

Each county assessor in budgets hereafter submitted, shall make adequate provision to effect county-wide revaluation as herein directed. The . . . county commissioners in passing upon budgets submitted by the assessor . . . shall authorize and levy amounts which in the judgement of the board will be sufficient to carry out the directions of this chapter.

The county has failed to meet the statistical update requirement because of the following:

- a. Inexperience, turnover, and shortages in appraisal staff.
- b. A rapidly growing local economy which was difficult to track and keep up with.
- c. Computer software which was neither flexible nor was it able to handle the complexities needed to provide appraisers with the information and computational tools they need.
- d. Appraisal staff refused to work overtime as requested by the assessor in mid-1994.

Because the assessor is not meeting the statutory revaluation requirements, not all taxable property on the tax rolls is assessed at current market value. As a result, the distribution of taxes levied to real property parcels is not in proportion with current valuation. This results in some property owners paying less than their fair share of property taxes, while other property owners pay more than their fair share of property taxes.

We recommend the county commissioners and assessor take appropriate steps to meet the statutory requirements for revaluation of real property. Further, they should initiate the changes necessary to assure this problem does not continue to occur in the future.